



Order Filed on April 14, 2019
by Clerk
U.S. Bankruptcy Court
District of New Jersey

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

GURBIR S. GREWAL
ATTORNEY GENERAL OF NEW JERSEY
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Richard J. Hughes Justice Complex
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Attorneys for the New Jersey Division
of Taxation

In re:

MICHAEL and SUSAN KLAPKIN,

Debtors.

Hon. Christine M. Gravelle

Case No.: 18-22055 (CMG)

Chapter 13

Hearing Date: April 3, 2019

CONSENT ORDER REGARDING NEW JERSEY DIVISION OF TAXATION'S CLAIMS

The relief set forth on the following pages, numbered
two (2) through three (3), is hereby **ORDERED**.

DATED: April 14, 2019

A handwritten signature in black ink, reading "Christine M. Gravelle", is written over a horizontal line.

Honorable Christine M. Gravelle
United States Bankruptcy Judge

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Debtor: Michael & Susan Klapkin

Case No.: 18-22055 (CMG)

Caption of Order: CONSENT ORDER REGARDING NEW JERSEY DIVISION OF TAXATION'S CLAIMS

This matter having been presented to the Court by Debtors, Michael and Susan Klapkin ("Debtors"), on Motion to Modify the Proof of Claim (Claim No. 19-1) of the State of New Jersey Division of Taxation ("N.J. Taxation"), and N.J. Taxation having filed an amended Proof of Claim (Claim No. 19-2), and the Debtors, by and through their counsel, Gillman, Bruton & Capone, LLC (Justin M. Gillman, Esq., appearing) and N.J. Taxation, by and through its attorney, Gurbir S. Grewal, Attorney General of New Jersey (Valerie A. Hamilton, Deputy Attorney General, appearing) having consented to the relief set forth herein, and good and sufficient cause appearing for the entry of the within Order; IT IS HEREBY ORDERED THAT:

(1) The Debtors have filed all required New Jersey tax returns through the 2017 tax year.

(2) N.J. Taxation's Proof of Claim 19-1, filed on February 5, 2019, is hereby superseded by Claim No. 19-2, filed on March 7, 2019.

(3) Claim No. 19-2 is hereby allowed as a Secured Claim in the amount of \$4,160.37, a Priority Claim in the amount of \$32,161.89, and a General Unsecured Claim in the amount of \$4,371.50.

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Debtor: Michael & Susan Klapkin

Case No.: 18-22055 (CMG)

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(4) N.J. Taxation's Secured Claim in the amount of \$4,160.37 and Priority Claim in the amount of \$32,161.89 shall be paid in full through the Debtors' Chapter 13 Plan.

(5) N.J. Taxation's General Unsecured Claim in the amount of \$4,371.50 shall be paid pursuant to the terms of Debtors' Chapter 13 Plan.

(6) The Chapter 13 Trustee is hereby authorized to pay N.J. Taxation's allowed claims set forth herein.

CONSENTED AS TO FORM AND ENTRY:

GILLMAN, BURTON & CAPONE, LLC
Attorneys for the Debtors

GURBIR S. GREWAL
Attorney General of
New Jersey

/s/Justin M. Gillman
Justin M. Gillman, Esq.

/s/Valerie A. Hamilton
Valerie A. Hamilton
Deputy Attorney General

Certificate of Notice Page 4 of 4
United States Bankruptcy Court
District of New Jersey

In re:
Michael S Klapkin
Susan Klapkin
Debtors

Case No. 18-22055-CMG
Chapter 13

CERTIFICATE OF NOTICE

District/off: 0312-3

User: admin
Form ID: pdf903

Page 1 of 1
Total Noticed: 1

Date Rcvd: Apr 15, 2019

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Apr 17, 2019.
db/jdb #+Michael S Klapkin, Susan Klapkin, 17 Gramercy Lane, Manalapan, NJ 07726-8320

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
NONE. TOTAL: 0

***** BYPASSED RECIPIENTS *****

NONE. TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

Addresses marked '#' were identified by the USPS National Change of Address system as requiring an update.
While the notice was still deliverable, the notice recipient was advised to update its address with the court immediately.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Apr 17, 2019

Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on April 15, 2019 at the address(es) listed below:

Albert Russo docs@russotrustee.com
Albert Russo on behalf of Trustee Albert Russo docs@russotrustee.com
Denise E. Carlon on behalf of Creditor M&T BANK dcarlon@kmlawgroup.com,
bkgroup@kmlawgroup.com
Justin M Gillman on behalf of Joint Debtor Susan Klapkin ecf@gbclawgroup.com,
5326@notices.nextchapterbk.com,e4eaf5f23@maildrop.clio.com
Justin M Gillman on behalf of Debtor Michael S Klapkin ecf@gbclawgroup.com,
5326@notices.nextchapterbk.com,e4eaf5f23@maildrop.clio.com
Kevin Gordon McDonald on behalf of Creditor M&T BANK kmcdonald@kmlawgroup.com,
bkgroup@kmlawgroup.com
Rebecca Ann Solarz on behalf of Creditor PNC BANK, NATIONAL ASSOCIATION
rsolarz@kmlawgroup.com
Rebecca Ann Solarz on behalf of Creditor M&T BANK rsolarz@kmlawgroup.com
U.S. Trustee USTPRegion03.NE.ECF@usdoj.gov

TOTAL: 9